

COUNTY OF ORANGE
COMBINED STATEMENT OF CASH FLOWS
ALL PROPRIETARY FUND TYPES AND NONEXPENDABLE TRUST FUND
FOR THE YEAR ENDED JUNE 30, 2000
(In Thousands)

	Proprietary Fund Types		Fiduciary Fund Type	Total
	Enterprise	Internal Service	Nonexpendable Trust	(Memorandum Only)
Cash Flows From Operating Activities:				
Operating Income	\$ 68,266	\$ 6,638	\$ 4	\$ 74,908
Adjustments to Reconcile Operating Income to				
Net Cash Provided By Operating Activities:				
Depreciation	24,541	4,051	--	28,592
Provision for Landfill Site Closure/Postclosure Costs	11,224	--	--	11,224
Fines, Forfeitures and Penalties	63	--	--	63
Other Revenue	1,009	--	--	1,009
(Increases) Decreases In:				
Deposits In-Lieu of Cash	4,655	--	--	4,655
Accounts Receivable	(2,297)	23	--	(2,274)
Deposits Receivable	1	--	--	1
Due From Other Funds	38	186	(1)	223
Due From Other Governmental Agencies	(182)	120	--	(62)
Inventory of Materials and Supplies	--	36	--	36
Increases (Decreases) In:				
Accounts Payable	(5,071)	(127)	--	(5,198)
Salaries and Employee Benefits Payable	203	90	--	293
Deposits From Others	(10,513)	--	(2)	(10,515)
Due to Other Funds	(4,828)	(673)	--	(5,501)
Due to Other Governmental Agencies	984	(951)	--	33
Insurance Claims Payable	--	(4,649)	--	(4,649)
Deferred Revenue	946	(451)	--	495
Compensated Employee Absences Payable	352	118	--	470
Arbitrage Rebate Payable	58	--	--	58
Landfill Site Closing Disbursements	(346)	--	--	(346)
Total Adjustments	20,837	(2,227)	(3)	18,607
Net Cash Provided By Operating Activities	89,103	4,411	1	93,515
Cash Flows From Noncapital Financing Activities:				
Operating Transfers Out	(18,468)	(980)	--	(19,448)
Intergovernmental Revenues	735	20	--	755
Net Cash Used By Noncapital Financing Activities	(17,733)	(960)	--	(18,693)
Cash Flows From Capital and Related Financing Activities:				
Acquisition of Capital Assets	(20,789)	(6,504)	--	(27,293)
Principal Paid on Bonds	(12,145)	--	--	(12,145)
Interest Paid on Long-Term Debt	(14,891)	--	--	(14,891)
Contributed Capital	679	56	--	735
Operating Transfers In	--	70	--	70
Proceeds From Sale of Fixed Assets	49	327	--	376
Net Cash Used By Capital and Related Financing Activities	(47,097)	(6,051)	--	(53,148)
Cash Flows From Investing Activities:				
Interest on Investments	20,921	7,883	13	28,817
Sale/Maturities of Investments	4,078	--	--	4,078
Net Cash Provided (Used) By Investing Activities	24,999	7,883	13	32,895
Net Increase In Cash and Cash Equivalents	49,272	5,283	14	54,569
Cash and Cash Equivalents - Beginning of Year	307,943	124,481	197	432,621
Cash and Cash Equivalents - End of Year	\$ 357,215	\$ 129,764	\$ 211 ⁽¹⁾	\$ 487,190
(1) Included in the \$1,704,255 reported for Trust and Agency Funds				
Reconciliation of Cash and Cash Equivalents to				
Balance Sheet Accounts				
Pooled Cash/Investments	\$ 277,786	\$ 129,709	\$ 211	\$ 407,706
Pooled Cash/Investments - Closure Costs	38,170	--	--	38,170
Cash Equivalents/Specific Investments	31,716	--	--	31,716
Imprest Cash Funds	49	55	--	104
Restricted Cash and Investments with Trustee	9,494	--	--	9,494
Total Cash and Cash Equivalents	\$ 357,215	\$ 129,764	\$ 211	\$ 487,190

The notes to the financial statements are an integral part of this statement.